

June 6, 2013

Dear Member of the Board of Trustees:

The Council of Deans believes that fiscal mismanagement is doing irreparable harm to the University's academic programs, institutional reputation, and future viability. In this regard, we call your attention to the Council of Deans' memorandum (dated September 13, 2011) to President Ribeau and copied to Chairman Rand articulating serious concerns about the credentials, action and status of the Chief Financial Officer (CFO), Mr. Robert Tarola. Our lack of confidence in Mr. Tarola and the financial data and information shared with us and other members of the University community is underscored by the recent withdrawal of the University's external auditor (Price Waterhouse Coopers) due to its lack of confidence in the management of the University's fiscal affairs.

The Council of Deans, which represents the senior leadership of all the University's academic units, challenges the fiscal direction taken by Mr. Tarola. We believe this direction places the very survival of the University at risk. Thus, we seek the following:

- Immediate halt to administrative renewal actions, specifically the scheduled and forthcoming reductions in force;
- Immediate termination of the University's contract with Mr. Tarola and his company, Right Advisory, LLC;
- Immediate engagement of a search process to identify a University CFO. The newly appointed CFO should be integrated into a University decision-making process that does not afford him or her the excessive influence exercised by the current CFO (which, we believe, has contributed to the challenges faced by the University). Additionally, the newly appointed CFO should possess successful past experience as a college/university CFO;
- A call meeting with the Provost, Council of Deans and the Board of Trustees to discuss details about how the current levels of fiscal mismanagement are impacting academic program viability.

Mr. Tarola's actions are harming the University's academic programs and proving detrimental to the University's vibrant future. We cite the following examples as evidence of financial mismanagement:

1. Price Waterhouse Coopers' (PWC) termination of its contract to serve as external auditor to the University. In severing its relationship with the University PWC cited existing and continuing high levels of institutional violations and grave concern about the quality of fiscal decision-making (note the findings of the A-133 audit);
2. Reductions in force and other budgetary decisions have been and continue to be based on inaccurate, misleading and faulty financial and personnel distribution data. Mr. Tarola's decisions are being made and executed without regard to the University's and Schools'/Colleges' accreditation statuses and broader instructional concerns. With regard to RIFs, there are personnel whose names appear on RIF rosters whose compensation is supported by donor and/or external grant awards.
3. Finance and accounting records supplied to the academic units are rife with inexcusable errors, omissions and inappropriate co-mingling of research and operational funds;

The aforementioned misinformed fiscal actions have caused the decline of the University's reputation as evidenced by the following:

1. **Loss of top-100 status.** The University lost its ranking as one of the nation's top-100 research institutions and has yet to regain this important status. Prior to 2009, the University was consistently ranked among the nation's top-100. Currently, the University is ranked 143 by the Center for Managing University Performance which annually releases The Top American Research Universities report.

2. **Decline in research expenditures.** Despite claims made by Mr. Tarola about greater efficiencies in Research Administration Services, deans and research faculty continue to experience dissatisfaction and frustration with the constantly changing labyrinth of nonresponsive and ill-conceived policies and procedures which are contributing to a decline in research awards, poor internal processing of grant proposals, and stymied drawdown of awarded funds.
3. **Decline in undergraduate enrollment.** Undergraduate enrollment has declined precipitously in large measure due to a burdensome 44 percent increase in tuition (over four years). Mr. Tarola championed to the University community exorbitant tuition increases as a means of generating revenues and alleviating budgetary pressures. Despite these actions, tuition revenues have not increased. Worse yet, no discernible benefit has accrued to student life and services.

The Council of Deans has followed the fiscal mandates of University Administration including numerous reductions of School/College budgets; reductions in force; furloughs; and suspension of all University employees' 403b contributions. In spite of these actions and the assurances made by Mr. Tarola to the University community that the aforementioned actions were both necessary and sufficient to "put the University's fiscal house in order," these assurances have proven false. Most important, the actions have proved harmful and have not resulted in improved operating conditions for the University's academic programs.

Effective immediately, we request that the Provost and Chief Academic Officer in consultation with the deans evolve a budget to support and grow academic program quality. Additionally, when the new CFO is appointed he/she must be charged to consult with and defer to the Provost and Chief Academic Officer on all financial matters affecting Howard University's academic programs.

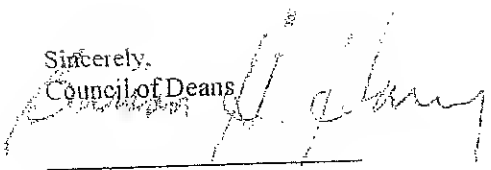
We respectfully submit to the Board of Trustees these serious observations and concerns and sincerely request that appropriate action be taken.


Sincerely,

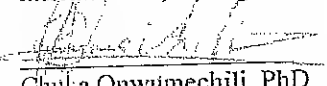
The Council of Deans

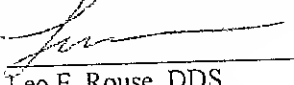
(signature sheet attached)


Sincerely,
Council of Deans

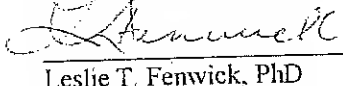

Barron Harvey, PhD
Dean, School of Business

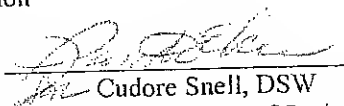

Segun Gbadegesin, PhD
Interim Dean, College of Arts and Sciences

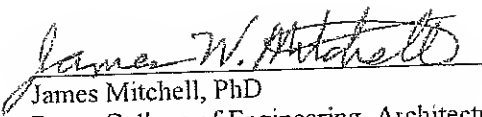

Chuka Onwumechili, PhD
Interim Dean, School of Communications

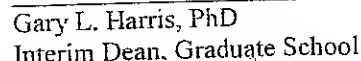

Leo E. Rouse, DDS
Dean, College of Dentistry

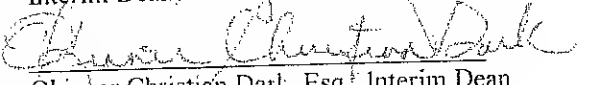

Alton B. Pollard, III, PhD
Dean, School of Divinity



Leslie T. Fenwick, PhD
Dean, School of Education

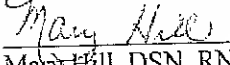

Cudore Snell, DSW
Dean, School of Social Work

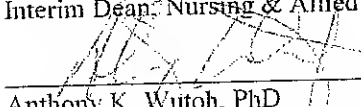

James Mitchell, PhD
Dean, College of Engineering, Architecture
& Computer Sciences


Gary L. Harris, PhD
Interim Dean, Graduate School


Okianer Christign Dark, Esq., Interim Dean
School of Law


Mark S. Johnson, MD, MPH
Dean, College of Medicine


Mary Hill, DSN, RN
Interim Dean, Nursing & Allied Health Sciences


Anthony K. Wutoh, PhD
Dean, College of Pharmacy